

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS**

IN RE:	§	CASE NO. 03-60972
Parker, James	§	
	§	
DEBTOR(S)	§	CHAPTER 7

Trustee's Final Report, Application for Compensation,
and Report of Proposed Distribution

Bob Anderson, the Trustee of the estate of the above named debtor(s), certifies under penalty of perjury, to the Court and United States Trustee, that the trustee has faithfully and properly fulfilled the duties of his office, that the trustee has examined all proofs of claim as appropriate in preparation for the proposed distribution, and that the proposed distribution attached hereto is proper and consistent with the law and rules of the Court. The Trustee applies for the commissions and expenses set forth herein and states that they are reasonable and proper.

I hereby authorize the Office of the United States Trustee to file by electronic means this Trustee's Final Report, Application for Compensation and Report of Proposed Distribution on my behalf, and I agree and acknowledge that the designation of my signature on this document, once filed, constitutes my valid signature for the purposes of 11 U.S.C. §704(9) and Fed. R. Bankr. Pro. 9011.

Therefore, the Trustee requests that the Final Report, Application for Compensation, and Report of Proposed Distribution be approved.

Date: 1/22/06

/s/ Bob Anderson

Bob Anderson, Trustee

SCHEDULE A-1

FINAL ACCOUNT AS OF: January 22, 2006

A.	RECEIPTS	\$ <u>39,725.64</u>
B.	DISBURSEMENTS	
(1)	Secured Creditors	0.00
(2)	Administrative Expenses	12,495.99
(3)	Priority Creditors	0.00
(4)	Other	0.00
	TOTAL DISBURSEMENTS	\$ <u>12,495.99</u>
C.	BALANCE ON HAND	\$ <u><u>27,229.65</u></u>

Form 1

Individual Estate Property Record and Report

Asset Cases

Page: 1

Case Number: 03-60972 BP
Case Name: Parker, James

Trustee: (631490) Bob Anderson
Filed (f) or Converted (c): 05/12/03 (f)
§341(a) Meeting Date: 06/06/03
Claims Bar Date: 10/08/03

Period Ending: 01/22/06

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=§554(a) abandon. DA=§554(c) abandon.	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1 Homestead	97,140.00	0.00		0.00	FA
2 Land and building, 16.891 Acres	24,810.00	0.00		0.00	FA
3 Bank Account, James Parker Cattle Acct. Notes from phone conference with Debtor's attorney states that Debtor closed his bank accounts on 5/9/03. Affidavit to this effect filed 1/13/04. Removed by Amended Schedule B.	2,000.00	2,000.00	DA	0.00	FA
4 Bank account, joint with wife Notes from phone conference with Debtor's attorney states that Debtor closed his bank accounts on 5/9/03. Affidavit to this effect filed 1/13/04. Removed by Amended Schedule B.	500.00	500.00	DA	0.00	FA
5 Bedroom furniture	215.00	0.00		0.00	FA
6 Dishes, glasses & flatware	50.00	0.00		0.00	FA
7 Kitchen appliances	90.00	25.00	DA	0.00	FA
8 Living room furniture	95.00	30.00	DA	0.00	FA
9 Pots and pans	30.00	0.00		0.00	FA
10 Table & chairs	35.00	0.00		0.00	FA
11 Clothing	100.00	0.00		0.00	FA
12 Jewelry - removed by Amended Sch. B.	0.00	0.00	DA	0.00	FA

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Trustee: (631490) Bob Anderson
Filed (f) or Converted (c): 05/12/03 (f)
§341(a) Meeting Date: 06/06/03
Claims Bar Date: 10/08/03

Period Ending: 01/22/06

1 Asset Description (Scheduled And Unscheduled (u) Property)		2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=§554(a) abandon. DA=§554(c) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #						
13	1998 Dodge Ram 3/4 ton pickup	12,000.00	0.00		0.00	FA
14	12 ft. livestock trailer, wood sides	200.00	0.00		0.00	FA
15	16 ft. trailer, no floor, poor tires	250.00	0.00		0.00	FA
16	2 John Deere 4-wheel trailers w round bale pipe	700.00	0.00		0.00	FA
17	20 ft. shop made livestock trailer	650.00	0.00		0.00	FA
18	4-wheel trailer	25.00	0.00		0.00	FA
19	Trailer w/ 500 gallon steel tank w/ pump, etc.	400.00	0.00		0.00	FA
20	Case 12 ft. disk, salvage only	100.00	0.00		0.00	FA
21	Case 13 ft. wheel disk, no hydraulic cylinder	400.00	0.00		0.00	FA
22	Danuser F8, 3 pt. post hole digger w/ 9" auger	550.00	0.00		0.00	FA
23	John Deere 2x7 B grain drill w/ single disk	450.00	0.00		0.00	FA
24	Lincoln electric AC 225S welder with leads	100.00	0.00		0.00	FA
25	MF 135 diesel tractor, rough condition	1,000.00	0.00		0.00	FA
26	MF 362 diesel 2-wheel drive tractor	9,000.00	0.00		0.00	FA
27	Midland disk	600.00	0.00		0.00	FA
28	Miller Big 20 welder w/ engine on trailer	750.00	0.00		0.00	FA
29	NH 256 2-wheel rake	600.00	0.00		0.00	FA

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Trustee: (631490) Bob Anderson
Filed (f) or Converted (c): 05/12/03 (f)
§341(a) Meeting Date: 06/06/03
Claims Bar Date: 10/08/03

Period Ending: 01/22/06

1 Asset Description (Scheduled And Unscheduled (u) Property)		2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=§554(a) abandon. DA=§554(c) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #						
30	NH 258 2-wheel rake	800.00	0.00		0.00	FA
31	Servis 84" pull shredder, poor condition	300.00	0.00		0.00	FA
32	Servis Saturn VII 7 ft. 3-point shredder	600.00	0.00		0.00	FA
33	Shop made 20 ft. gooseneck trailer	400.00	0.00		0.00	FA
34	J.C. Penney Life Insurance Not on Schedule B; only on Schedule C. Added by Amended B.	2,000.00	0.00		0.00	FA
35	National Farm Life Not on Schedule B, only on Schedule C. Later added by Amended Sch. B.	39,000.00	0.00		0.00	FA
36	New York Life 09BP Not on Schedule B; only on Schedule C. Later added by Amended Sch. B.	12,500.00	0.00		0.00	FA
37	Small appliances Not on Schedule B, only on Schedule C. Later added by Amended Sch. B.	25.00	0.00		0.00	FA
38	Southland Insurance Policy Not on Schedule B, only on Schedule C. Later added by Amended Sch. B.	2,000.00	0.00		0.00	FA
39	Towels and linens	15.00	0.00		0.00	FA

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Case Number: 03-60972 BP
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Trustee: (631490) Bob Anderson
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Ref. #					
	Not on Schedule B, only on Schedule C.				
40	Mineral Rights, 135 Net Acres, Navarro Co., TX (u) One-half of the minerals were reserved by Debtor when land transferred. Described generally as: a) 1/2 interest in 165.86 acres, W.J. McNeal Survey, reserved in Deed 703/62; b) 1/2 interest in 40 acres, W.J. McNeal Survey, reserved in Deed 816/3; and c) 1/2 interest in 64.602 acres, William Gilbert Survey, reserved in 814/336. 8/18/03 - High bid submitted in response to Trustee's offer - \$7,695.00 (Terry J. Cook). Proposed purchaser expressed concern re: reservation being in name of Debtor and Debtor's spouse, but bankruptcy in only in Debtor's name. Trustee requested that Debtor's Spouse sign a quit-claim deed (8/26/03). 9/25/03 - Quit-Claim Deed by Martha Marie Parker to Trustee recorded at Book 1655, Page 0861. 10/14/03 - Motion to Sell for 7,101.02. 11/11/03 - Order Authorizing Sale.	Unknown	7,500.00	7,101.02	FA
41	Preferential Transfers (u) Charles Lauffer employed on contingent basis to pursue recovery of preferences.	Unknown	104,500.00	32,500.00	FA

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Ref. #					
	1. Carol Moran - \$8,500.00 and possibly \$32,000.00 2. Fred Parker - \$64,000.00 See notes on ADVERSARY PROCEEDINGS.				
42	Towels & linens	15.00	0.00	0.00	FA
43	duplicate entered in error from amended schedule	0.00	0.00	0.00	FA
44	duplicate entered in error from amended schedule	0.00	0.00	0.00	FA
45	duplicate entered in error from amended schdules	0.00	0.00	0.00	FA
46	duplicate entered in error from amended schedule	0.00	0.00	0.00	FA
47	One jersey cow (u) Added by Amended Sch. B.	250.00	0.00	0.00	FA
Int	INTEREST (u)	Unknown	N/A	124.62	FA
48 Assets	Totals (Excluding unknown values)	\$210,745.00	\$114,555.00	\$39,725.64	\$0.00

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Individual Estate Property Record and Report

Asset Cases

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Trustee: (631490) Bob Anderson
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\$341(a) Meeting Date: 06/06/03
Claims Bar Date: 10/08/03

Period Ending: 01/22/06

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Ref. #					

Major Activities Affecting Case Closing:

*** Note regarding schedules: Various assets were not listed on Schedule B, but were included on Schedule C. Schedule D lists Powell State Bank's lien against "farm equipment" of \$15,000 (claim filed for \$16,002) with the total value of the collateral stated to be \$17,875, without specifically listing which equipment. The total value of all "equipment" including that one piece claimed as exempt is \$17,875. Later Schedule C claimed farm equipment as exempt. All farm equipment will thus be considered fully administered.

Debtor filed several Amended Schedules B and C, adding and removing items, changing values, etc. Only the original schedules and the most recent amendments (1/14/04) are reflected by Form 1.

*** All secured creditors are to be reaffirmed according to Statement of Intentions.

*** 7/1/03 - Notice of Bankruptcy recorded in Navarro County (Book 1640, Page 0395).

PROFESSIONALS:

--- Charles Lauffer, Special Counsel, to pursue recovery of preferences, per Order 5/24/04. Fees of \$10,833.33 and expenses of \$943.66 for a total of \$11,776.99 awarded per Order signed 7/4/2005. Paid 9/6/05, Check #101.

--- Bob Rogers, Accountant for Trustee per Order signed 10/13/05. Accountant's fees of \$172.50 for preparation of tax return FYE 8/31/05 advanced by Trustee's firm on 9/28/05. Reimbursement to Trustee's firm requested in Trustee's Final Report.

CLAIMS:

--Bar dates: 10/08/03 and 01/06/04 (gov't).

ADVERSARIES:

--- Bob Anderson v. Carroll Moran and Gail Moran, Adv. 04-6060. Trial Setting 2/2/05, 9:30 am. Settlement reached for payment of \$10,000 to Estate by Moran; Motion to Approve Settlement filed 2/22/05; Order entered 3/17/05. Payment received and Adversary dismissed 5/17/05.

--- Bob Anderson v. Fred Parker, Adv. 04-6063. Trial Setting 2/23/05, 9:30 am. Settlement reached for payment of \$22,500 to Estate by Parker; Motion to Approve

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Individual Estate Property Record and Report

Asset Cases

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§341(a) Meeting Date: 06/06/03
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Ref. #					

Settlement filed 3/10/05; Order entered 4/4/05. Payment received; Order Dismissing Adversary filed 5/10/05.

TAX RETURNS:

2003 - No return required.

2004 - No return required.

2005 - Tax return required. Early, short year return to be filed. Information provided to Accountant 9/14/05. Return FYE 8/31/05 (Final) mailed 9/28/05. Taxes of \$719.00 advanced by Trustee's firm; Motion to Pay Taxes and reimburse Trustee's firm also filed 9/28/05. PDR received by IRS 10/4/05. Tax return received by IRS 10/4/05. Return accepted by IRS letter of 1/4/06.

Initial Projected Date Of Final Report (TFR): December 31, 2004

Current Projected Date Of Final Report (TFR): January 22, 2006 (Actual)

Form 2

Page: 1

Cash Receipts And Disbursements Record

Case Number: 03-60972 BP
Case Name: Parker, James
Taxpayer ID #: 13-7386301
Period Ending: 01/22/06

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***_*****70-65 - Money Market Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
10/08/03	{40}	Tierra Oil Company, LLC	Purchase of 135 net mineral acres	1210-000	7,101.02		7,101.02
10/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	0.92		7,101.94
11/28/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	1.17		7,103.11
12/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	1.21		7,104.32
01/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	1.20		7,105.52
02/27/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	1.13		7,106.65
03/31/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	1.11		7,107.76
04/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	0.87		7,108.63
05/28/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	0.90		7,109.53
06/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	0.87		7,110.40
07/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	0.90		7,111.30
08/31/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	1.11		7,112.41
09/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	1.17		7,113.58
10/29/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2500%	1270-000	1.26		7,114.84
11/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2500%	1270-000	1.46		7,116.30
12/31/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2500%	1270-000	1.51		7,117.81
01/31/05	Int	JPMORGAN CHASE BANK	Interest posting at 0.3000%	1270-000	1.78		7,119.59
02/28/05	Int	JPMORGAN CHASE BANK	Interest posting at 0.3500%	1270-000	1.70		7,121.29
03/31/05	Int	JPMORGAN CHASE BANK	Interest posting at 0.3500%	1270-000	2.12		7,123.41
04/29/05	Int	JPMORGAN CHASE BANK	Interest posting at 0.3500%	1270-000	2.05		7,125.46
05/04/05	{41}	Lonesome Quail Ranch, Carroll Moran	settlement	1241-000	10,000.00		17,125.46
05/04/05	{41}	Law Office of M. Gazette (Fred Parker)	settlement	1241-000	22,500.00		39,625.46

Subtotals : **\$39,625.46** **\$0.00**

Form 2

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Cash Receipts And Disbursements Record

Case Number: 03-60972 BP
Case Name: Parker, James
Taxpayer ID #: 13-7386301
Period Ending: 01/22/06

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***_*****70-65 - Money Market Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
05/31/05	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.3500%	1270-000	10.19		39,635.65
06/30/05	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.4000%	1270-000	12.65		39,648.30
07/29/05	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.4500%	1270-000	13.74		39,662.04
08/31/05	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.4500%	1270-000	15.16		39,677.20
09/06/05		To Account #*****7066	Transfer to checking for disbursement	9999-000		11,776.99	27,900.21
09/30/05	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.5000%	1270-000	11.70		27,911.91
10/31/05	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.5500%	1270-000	12.12		27,924.03
11/16/05		To Account #*****7066	Transfer to checking for disbursement	9999-000		719.00	27,205.03
11/30/05	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.5500%	1270-000	12.46		27,217.49
12/29/05	Int	JPMORGAN CHASE BANK, N.A.	Current Interest Rate is 0.6500%	1270-000	12.16		27,229.65
12/29/05		To Account #*****7066	Close money market and transfer funds to checking for TFR	9999-000		27,229.65	0.00

ACCOUNT TOTALS	39,725.64	39,725.64	\$0.00
Less: Bank Transfers	0.00	39,725.64	
Subtotal	39,725.64	0.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$39,725.64	\$0.00	

Form 2

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Cash Receipts And Disbursements Record

Case Number: 03-60972 BP
Case Name: Parker, James
Taxpayer ID #: 13-7386301
Period Ending: 01/22/06

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***_*****70-66 - Checking Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
09/06/05		From Account #*****7065	Transfer to checking for disbursement	9999-000	11,776.99		11,776.99
09/06/05	101	Ritcheson Lauffer Vincent & Dukes P.C.	Special Counsel for Trustee fees and expenses per Order signed 7/4/05			11,776.99	0.00
			Special Counsel for 10,833.33 Trustee Fees per Order 7/4/05	3210-600			0.00
			Special Counsel for 943.66 Trustee Expenses per Order 7/4/05	3220-610			0.00
11/16/05		From Account #*****7065	Transfer to checking for disbursement	9999-000	719.00		719.00
11/16/05	102	Smead, Anderson & Dunn	Reimbursement to Trustee's firm for its advance for federal income taxes, per Order signed 10/21/2005	2810-000		719.00	0.00
12/29/05		From Account #*****7065	Close money market and transfer funds to checking for TFR	9999-000	27,229.65		27,229.65

ACCOUNT TOTALS	39,725.64	12,495.99	\$27,229.65
Less: Bank Transfers	39,725.64	0.00	
Subtotal	0.00	12,495.99	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$12,495.99	

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Cash Receipts And Disbursements Record

Case Number: 03-60972 BP
Case Name: Parker, James
Taxpayer ID #: 13-7386301
Period Ending: 01/22/06

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***-****70-66 - Checking Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

1	2	3	4		5	6	7
Trans. Date	{Ref #} / Check #	Paid To / Received From	Description of Transaction	T-Code	Receipts \$	Disbursements \$	Checking Account Balance

Net Receipts : 39,725.64

Net Estate : \$39,725.64

TOTAL - ALL ACCOUNTS

	Net Receipts	Net Disbursements	Account Balances
MMA # ***-****70-65	39,725.64	0.00	0.00
Checking # ***-****70-66	0.00	12,495.99	27,229.65
	<u>\$39,725.64</u>	<u>\$12,495.99</u>	<u>\$27,229.65</u>

SCHEDULE B

APPLICATION FOR COMPENSATION

COMPUTATION OF COMMISSIONS (cases filed after 10/22/95)

Total Receipts	<u>\$39,725.64</u>	25% of First \$5,000	\$ <u>1,250.00</u>
Less	<u>(5,000.00)</u>		
Balance	<u>34,725.64</u>	10% of next \$45,000	\$ <u>3,472.56</u>
Less	<u>(45,000.00)</u>		
Balance	<u>0.00</u>	5% of next \$950,000	\$ <u>0.00</u>
Less	<u>(950,000.00)</u>		
Balance	<u>0.00</u>	3% of Remaining Balance	\$ <u>0.00</u>
TOTAL COMMISSIONS			\$ <u>4,722.56</u>

UNREIMBURSED EXPENSES

Necessary Travel	\$ <u>87.60</u>
Paraprofessional - exhibit attached	\$ <u>384.00</u>
Clerical and Stenographic - exhibit attached	\$ <u>388.75</u>
Photocopy (@ .25 each prior to 10/17/05; @ .20 after 10/17/05)	\$ <u>51.30</u>
Delivery Costs (actual postage)	\$ <u>44.68</u>
Long Distance Telephone Charges	\$ <u>0.00</u>
Other Expenses (itemized on detail attached)	\$ <u>29.00</u>
TOTAL UNREIMBURSED EXPENSES	\$ <u>985.33</u>

Records:

 Trustee did not take possession of business or personal records of the debtor.

 9 Notice given debtor on _____ to pick up business or personal records in hands of Trustee.

Expense Worksheet**Period: 01/01/00 - 01/22/06****Trustee: Bob Anderson (631490)****Case Number:** 03-60972**Case Name:** Parker, James**Case Type:** Assets**Judge:** Bill Parker**Petition Date:** 05/12/03**341a Meeting:** 07/07/03 10:00**Category: CLERICAL**

Date	Description	Hours/Unit	Rate	Total
07/01/03	Prepare letter for Trustee's review and signature to Navarro County Clerk to record Notice of Filing Bankruptcy	0.20	\$25.000	\$5.00
07/01/03	Prepare for Trustee's review and signature Notice of Filing to be recorded in Navarro County; Obtain advance from Trustee's firm for filing fee	0.40	\$25.000	\$10.00
07/10/03	Prepare list of interested bidders for minerals	0.50	\$25.000	\$12.50
07/10/03	Post description of minerals and Notice to Bidders on National Association of Bankruptcy Trustees website	0.30	\$25.000	\$7.50
07/10/03	Prepare bid packets and mailout to interested bidders	0.30	\$25.000	\$7.50
08/13/03	Set up file for administration as asset case; Post assets and other case information	0.50	\$25.000	\$12.50
08/18/03	Preparation of table of bidders in preparation of bid openings; Witness bid opening by Trustee; Recordation of bids opened by Trustee and update bid table with all bid information; E-mail bid results in .pdf format to bidders with e-mail addresses; e-mail notification to high bidder of bid acceptance and reminding of five days to satisfy title and tender purchase monies	1.50	\$25.000	\$37.50
08/27/03	Review file for information needed for Quit-Claim Deed and draft Quit-Claim Deed for Trustee's review and signature	0.20	\$25.000	\$5.00
09/18/03	Review of amended schedules; Post additional information to assets, values, liens, exemptions, etc.	0.80	\$25.000	\$20.00
09/23/03	Prepare letter for Trustee's review and signature to Navarro County Clerk forwarding Quit-Claim Deed into Estate from Debtor's spouse	0.20	\$25.000	\$5.00
09/23/03	Obtain advance from Trustee's firm for recording fees for quitclaim deed	0.10	\$25.000	\$2.50
10/08/03	Open bank account and set up financial file; Obtain TIN # and provide W-9 to Bank; Preparation of deposit and post same	0.50	\$25.000	\$12.50
10/14/03	Prepare for Trustee's review and signature Motion	0.50	\$25.000	\$12.50

Expense Worksheet

Period: 01/01/00 - 01/22/06

Trustee: Bob Anderson (631490)

Case Number: 03-60972

Case Name: Parker, James

Case Type: Assets

Judge: Bill Parker

Petition Date: 05/12/03

341a Meeting: 07/07/03 10:00

and proposed Order for sale of mineral interest

10/14/03	Electronic filing of Motion to Sell Mineral Interest	0.20	\$25.000	\$5.00
10/14/03	Mailout of Motion to Sell Minerals to all parties	0.20	\$25.000	\$5.00
11/03/03	Prepare letter for Trustee's review and signature requesting turnover of non-exempt items (by certified mail, return receipt requested)	0.20	\$25.000	\$5.00
12/01/03	Draft for Trustee's review and signature proposed Trustee's Deed conveying minerals, and letter to Tierra regarding same	0.40	\$25.000	\$10.00
04/04/04	Import claims and update information for Trustee's review	0.30	\$25.000	\$7.50
04/05/04	Prepare drafts for Trustee's review of Objections to Claims #1 and #2; Prepare attachments (claim images and affidavit) for electronic filing	0.60	\$25.000	\$15.00
04/06/04	Electronic filing of objections to claims; mailout of same	0.25	\$25.000	\$6.25
04/26/04	Draft for Trustee's review and signature proposed Application to Employ Charles Lauffer with Affidavit and proposed Order and Employment Contract, and letter to Charles Lauffer	0.80	\$25.000	\$20.00
05/04/04	Electronic filing of Application to Employ Charles Lauffer	0.20	\$25.000	\$5.00
05/13/04	Electronic filing of Annual Status Report	0.10	\$25.000	\$2.50
03/30/05	Prepare letter for Trustee's review and signature to Charles Lauffer regarding executed settlement documents	0.20	\$25.000	\$5.00
04/14/05	Return executed Settlement Agreement on Moran issue to Charles Lauffer	0.10	\$25.000	\$2.50
05/04/05	Preparation of deposit and post same	0.20	\$25.000	\$5.00
06/13/05	Electronic filing of Annual Status Report	0.10	\$25.000	\$2.50
09/06/05	Prepare letter for Trustee's review and signature to Charles Lauffer regarding attorney fees of special counsel for trustee	0.20	\$25.000	\$5.00
09/06/05	Post claims for attorney fees and expenses of special counsel for trustee; Open checking account; Transfer funds to checking and prepare check #101 to Charles Lauffer	0.30	\$25.000	\$7.50
09/21/05	Draft for Trustee's review Application to Employ	0.50	\$25.000	\$12.50

Expense Worksheet**Period: 01/01/00 - 01/22/06****Trustee: Bob Anderson (631490)****Case Number:** 03-60972**Case Name:** Parker, James**Case Type:** Assets**Judge:** Bill Parker**Petition Date:** 05/12/03**341a Meeting:** 07/07/03 10:00

Accountant with Affidavit and proposed Order				
09/22/05	Obtain and e-mail petition, schedules and creditor matrix to Bob Rogers for his review along with affidavit for signature and return	0.30	\$25.000	\$7.50
09/28/05	Draft for Trustee's review and signature Motion for Authorization to Pay Income Taxes of Bankruptcy Estate and proposed Order	0.50	\$25.000	\$12.50
09/28/05	Obtain advances from Trustee's firm for \$719 to pay taxes due with 2005 short year return, and \$172.50 to pay accountant's invoice for preparation of return	0.40	\$25.000	\$10.00
09/28/05	Electronic filing of Application to Employ Accountant and mailout of same	0.20	\$25.000	\$5.00
09/28/05	Electronic filing of Motion to Pay Taxes and mailout of same to all parties on matrix	0.40	\$25.000	\$10.00
11/16/05	Transfer funds to checking and prepare check to reimburse Trustee's firm for payment of Estate's federal income taxes (per Order signed 10/21/05)	0.20	\$25.000	\$5.00
01/17/06	Reconciliation of bank statement each month (.10 per month) (27 months, November 03 through January 06)	2.70	\$25.000	\$67.50
Total for category CLERICAL:		15.55		\$388.75

Category: COPIES

Date	Description	Hours/Unit	Rate	Total
07/10/03	Notices to Bidders (9)	27.00	\$0.250	\$6.75
07/28/03	Letters to surface owners	18.00	\$0.250	\$4.50
08/26/03	L Darby 1	3.00	\$0.250	\$0.75
09/13/03	L Tierra 1	2.00	\$0.250	\$0.50
09/19/03	L Darby 2	1.00	\$0.250	\$0.25
09/23/03	L Navarro Co Clerk 2	3.00	\$0.250	\$0.75
10/08/03	Deposit	4.00	\$0.250	\$1.00
10/14/03	Motion to Sell Minerals	52.00	\$0.250	\$13.00
11/03/03	L Parker 1	4.00	\$0.250	\$1.00
12/01/03	L Tierra 2	5.00	\$0.250	\$1.25
04/06/04	Objection to POC #1, #2	30.00	\$0.250	\$7.50
04/28/04	L Employ Lauffer	9.00	\$0.250	\$2.25

Expense Worksheet**Period: 01/01/00 - 01/22/06****Trustee: Bob Anderson (631490)****Case Number:** 03-60972**Case Name:** Parker, James**Case Type:** Assets**Judge:** Bill Parker**Petition Date:** 05/12/03**341a Meeting:** 07/07/03 10:00

03/30/05	L Lauffer 2	1.00	\$0.250	\$0.25
04/14/05	Moran Settlement Agreement to Lauffer	4.00	\$0.250	\$1.00
05/04/05	Deposit copies	2.00	\$0.250	\$0.50
09/06/05	L Lauffer 3	2.00	\$0.250	\$0.50
09/06/05	Check #101	3.00	\$0.250	\$0.75
09/14/05	TaxRet 05 L Rogers 1	4.00	\$0.250	\$1.00
09/28/05	Motion to Pay Taxes; Application to Employ Acct	16.00	\$0.250	\$4.00
09/28/05	Tax Ret FYE 8/31/05	2.00	\$0.250	\$0.50
09/28/05	Rogers Invoice	2.00	\$0.250	\$0.50
11/16/05	Check #102	2.00	\$0.200	\$0.40
01/22/06	Bank statement to UST	6.00	\$0.200	\$1.20
01/22/06	Anticipated copy, final bank statement to UST	6.00	\$0.200	\$1.20
Total for category COPIES:		208.00		\$51.30

Category: OTHER

Date	Description	Hours/Unit	Rate	Total
07/01/03	Recording fee paid to Navarro County Clerk for recording Notice of Bankruptcy	1.00	\$8.000	\$8.00
07/23/03	Paid to Navarro County Clerk for copies of records re: mineral interest	1.00	\$5.000	\$5.00
09/23/03	Recording fee paid to Navarro County Clerk for recording Quitclaim Deed	1.00	\$16.000	\$16.00
Total for category OTHER:		3.00		\$29.00

Category: PARALEGAL

Date	Description	Hours/Unit	Rate	Total
04/25/04	Update case status and information; Prepare Form 1 and Form 2 and confirm balance, and preparation of required Status Report	0.30	\$60.000	\$18.00
04/21/05	Update case status and information; Prepare Form 1 and Form 2 and confirm balance, and preparation of any required Status Report	0.30	\$60.000	\$18.00
09/14/05	Review of file for information needed for federal income tax return; Draft letter for Trustee's review and signature to Bob Rogers	0.80	\$60.000	\$48.00
09/23/05	E-mail and telephone calls with Bob Rogers	0.20	\$60.000	\$12.00

Expense Worksheet

Period: 01/01/00 - 01/22/06

Trustee: Bob Anderson (631490)

Case Number: 03-60972

Case Name: Parker, James

Case Type: Assets

Judge: Bill Parker

Petition Date: 05/12/03

341a Meeting: 07/07/03 10:00

regarding tax return

09/28/05	Review of completed tax return and processing for mailing by certified mail, return receipt requested, both the tax return and the Request for Prompt Determination of Unpaid Taxes	0.30	\$60.000	\$18.00
01/22/06	Preparation of Final Report and Proposed Distribution with all schedules, exhibits and proposed Order	3.00	\$60.000	\$180.00
01/22/06	Anticipated time, preparation of distribution checks and transmittal letters; monitoring file for checks to clear; preparation of Trustee's Distribution Report and itemization of distributions; Prepare Form 4 and submit to UST; closing and archiving file	1.50	\$60.000	\$90.00
Total for category PARALEGAL:		6.40		\$384.00

Category: POSTAGE

Date	Description	Hours/Unit	Rate	Total
07/10/03	Notice to Bidders	9.00	\$0.370	\$3.33
07/28/03	Letters to surface owners	6.00	\$0.370	\$2.22
08/26/03	L Darby 1	1.00	\$0.370	\$0.37
09/19/03	L Tierra 1	1.00	\$0.370	\$0.37
09/19/03	L Darby 2	1.00	\$0.370	\$0.37
09/23/03	L Navarro County Clerk 2	1.00	\$0.370	\$0.37
10/14/03	Motion to Sell Minerals	1.00	\$6.140	\$6.14
11/03/03	L Parker 1 (certified, rrr)	1.00	\$8.840	\$8.84
12/01/03	L Tierra 2	1.00	\$0.370	\$0.37
04/06/04	Obj to POC #1, #2	1.00	\$2.170	\$2.17
04/26/04	L Employ Lauffer	1.00	\$0.600	\$0.60
03/30/05	L Lauffer 2	1.00	\$0.370	\$0.37
04/14/05	Moran Settlement Agreement to Lauffer	1.00	\$0.370	\$0.37
09/06/05	L Lauffer 3	1.00	\$0.370	\$0.37
09/14/05	TaxRet 05 L Rogers 1	1.00	\$0.600	\$0.60
09/28/05	Motion to Pay Taxes; Application to Employ Acct	1.00	\$2.450	\$2.45
09/28/05	Bob Rogers Invoice	1.00	\$0.370	\$0.37
09/28/05	05 Tax Return and PDR, cert, rrr	1.00	\$9.990	\$9.99
01/22/06	Bank statements to UST	1.00	\$2.790	\$2.79

Expense Worksheet
Period: 01/01/00 - 01/22/06
Trustee: Bob Anderson (631490)

Case Number: 03-60972	Case Name: Parker, James
Case Type: Assets	Judge: Bill Parker
Petition Date: 05/12/03	341a Meeting: 07/07/03 10:00

01/22/06	Anticipated postage for final bank statements to UST	1.00	\$1.830	\$1.83
01/22/06	Anticipated distribution postage	1.00	\$0.390	\$0.39
Total for category POSTAGE:		34.00		\$44.68

Category: TRAVEL

Date	Description	Hours/Unit	Rate	Total
07/23/03	Travel to Navarro County to review records regarding mineral interest	292.00	\$0.300	\$87.60
Total for category TRAVEL:		292.00		\$87.60
Total for case 03-60972:				\$985.33

Grand Total:	\$985.33
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SCHEDULE C

EXPENSES OF ADMINISTRATION

	(1) Amount Claimed	(2) Amount Allowed	(3) Previously Paid	(4) Amount Due
1. 11 U.S.C. Sec. 507(a)(1) <u>Court Costs and Fees</u>	0.00	0.00	0.00	0.00
2. 11 U.S.C. Sec. 503(b)(1)(A) <u>Preservation of Estate</u>				
A. Transportation	0.00	0.00	0.00	0.00
B. Storage	0.00	0.00	0.00	0.00
C. Wages	0.00	0.00	0.00	0.00
D. Estates share FICA	0.00	0.00	0.00	0.00
E. Insurance	0.00	0.00	0.00	0.00
F. Upkeep	0.00	0.00	0.00	0.00
G. Other (itemized)	0.00	0.00	0.00	0.00
3. 11 U.S.C. Sec. 503(b)(2) <u>Post-Petition taxes and related penalties</u>	0.00	719.00	719.00	0.00
4. 11. U.S.C. Sec. 503(b)(2) <u>Compensation and Reimbursement</u>				
A. Accountant for Trustee Fees (Other Firm)	172.50	172.50	0.00	172.50
B. Trustee Compensation	4,722.56	4,722.56	0.00	4,722.56
C. Trustee Expenses	985.33	985.33	0.00	985.33
D. Special Counsel for Trustee Fees	10,833.33	10,833.33	10,833.33	0.00
E. Special Counsel for Trustee Expenses	943.66	943.66	943.66	0.00
5. Court Special Charges (Excess Notices)	0.00	0.00	0.00	0.00
6. U.S. Trustee fees	0.00	0.00	0.00	0.00
7. Other (itemize)	0.00	0.00	0.00	0.00
TOTALS:	17,657.38	18,376.38	12,495.99	5,880.39

COX, ROGERS and ASSOCIATES, INC.

A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
703 NORTH GREEN
LONGVIEW, TEXAS 75601

Bob Anderson
Smead, Anderson & Dunn
P. O. Box 3343
Longview, TX 75606

September 22, 2005

FOR PROFESSIONAL SERVICES RENDERED

Re: Bankrupt James Parker

Time for Bob Rogers per detail attached;	\$137.50
Clerical and processing.	<u>35.00</u>
Total	<u>\$172.50</u>

PAID
CLERK SAD # 26700
DATE 9/28/05

DUE UPON RECEIPT:

Date 09/22/05
Time 4:14 pm

Cox, Rogers and Associates, Inc.
Detail Slip Listing

Page 1

For Time: s=spent e=estimated v=variance

Description	User	Rate		
Reference	Client	Level	Time	Total
Date	Slip# Activity			

.....4859		110.00		
Downloading documents,	Bob Rogers	1	1.25s	137.50
review; preparation of tax	And-Parker			
return	Bankruptcy rtn			
09/22/05				

Grand Total	-			
	User		1.25s	137.50
	Client			0.00
	Activity			0.00
	Billable		1.25	137.50
	Unbillable			0.00

SCHEDULE D

SECURED CLAIMS

Claim No.	Amount Claimed	Amount Not Determined	Amount Allowed	Previously Paid	Due
))))))))))))))))))))))))))))))))))))
1	208,114.69	208,114.69	0.00	0.00	0.00
2	16,002.71	16,002.71	0.00	0.00	0.00
	<u>224,117.40</u>	<u>224,117.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

IDENTIFICATION OF SECURED PARTIES AFFECTED:

<u>Claim Number</u>	<u>Name of Creditor</u>
1	Cedar Creek Bank
2	Powell State Bank

SCHEDULE E

PRIORITY CLAIMS OTHER THAN ADMINISTRATIVE EXPENSES IN THE
FOLLOWING ORDER OF PRIORITY

	(1) Amount Claimed)))))))))	(2) Amount Allowed)))))))))	(3) Amount Paid)))))))))	(4) Due)))))))))
1. For Credit extended Sec. 364(c)(1) and Failure of "adequate protection"Sec. 507(b)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2. "Gap Claims" Sec. 507(a)(2)	0.00	0.00	0.00	0.00
3. Wages, etc. Sec. 507(a)(3)	0.00	0.00	0.00	0.00
4. Contributions to benefit plans Sec. 507(a)(4)	0.00	0.00	0.00	0.00
5. Farmers/Fisherman Sec. 507(a)(5)	0.00	0.00	0.00	0.00
6. Consumer deposits Sec. 507(a)(6)	0.00	0.00	0.00	0.00
7. Alimony Sec. 507(a)(7)	0.00	0.00	0.00	0.00
8. Taxes Sec. 507(a)(8)	0.00	0.00	0.00	0.00
9. Depository Institutions Sec. 507(a)(9)	0.00	0.00	0.00	0.00
Totals:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

PARTIES AFFECTED:

<u>Claim Number</u>	<u>Name of Creditor</u>
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FILED UNSECURED CLAIMS TOTAL: \$ 208,114.69

SUBORDINATED UNSECURED CLAIMS: \$ 0.00

Claims Register

Case: 03-60972

Parker, James

Claims Bar Date: 10/08/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
1	Cedar Creek Bank c/o Charles Lauffer 3301 Golden Rd., Ste. 400 Tyler, TX 75701	Secured 06/06/03	Objection to claim filed 4/6/04; response by Cedar Creek Bank; hearing set 6/9/04. Objection withdrawn upon filing of Amended Claim (#3). Amended by Claim #3.	\$208,114.69 * \$0.00	\$0.00	\$0.00
	<4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100					
2	Powell State Bank P.O. Box 205 Powell, TX 75153-0205	Secured 08/22/03	Disallowed per Order dated 4/28/04.	\$16,002.71 * \$0.00	\$0.00	\$0.00
	<4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100					
3	Cedar Creek Bank c/o Charles Lauffer 3301 Golden Rd., Ste. 400 Tyler, TX 75701	Unsecured 06/16/04	8480054460 Amendment of Claim #1.	\$208,114.69 \$208,114.69	\$0.00	\$208,114.69
	<7100-00 General Unsecured § 726(a)(2)>, 610					
ACCT	Smead, Anderson & Dunn P.O. Box 3343 Longview, TX 75606-3343	Admin Ch. 7 09/28/05	8599 This is to reimburse Trustee's firm for accountant's fees that it advanced to Cox, Rogers & Associates, Trustee's accountants per Order signed 10/13/05, for the preparation of the federal income tax return FYE 8/31/05. A copy of the invoice paid by Trustee's firm is included in Trustee's Final Report.	\$172.50 \$172.50	\$0.00	\$172.50
	<3410-00 Accountant for Trustee Fees (Other Firm)>, 200					
TTEE-C	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343	Admin Ch. 7 01/22/06	8599	\$4,722.56 \$4,722.56	\$0.00	\$4,722.56
	<2100-00 Trustee Compensation>, 200					
TTEE-E	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343	Admin Ch. 7 01/22/06	8599	\$985.33 \$985.33	\$0.00	\$985.33
	<2200-00 Trustee Expenses>, 200					
INC-TAX	Smead, Anderson & Dunn P.O. Box 3343 Longview, TX 75606-3343	Admin Ch. 7 09/28/05		\$0.00 \$719.00	\$719.00	\$0.00
	Federal Income Taxes, Form 1041 FYE 8/31/05. Taxes advanced by Trustee firm. Motion to Pay Tax and reimburse Trustee's firm for taxes advanced filed 9/28/05. Order authorizing payment of taxes, including reimbursement of taxes advanced by					

(*) Denotes objection to Amount Filed

Claims Register

Case: 03-60972

Parker, James

Claims Bar Date: 10/08/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
			Trustee's firm, signed 10/21/05.			
	<2810-00 Income Taxes - Internal Revenue Service (post-petition)>, 200					
SPECCOU	Ritcheson Lauffer Vincent & Dukes P.C. Admin Ch. 7			\$10,833.33	\$10,833.33	\$0.00
	Attn: Charles E. Lauffer	05/25/05		\$10,833.33		
	3301 Golden Road, Suite 400		Fees for Special Counsel for Trustee per Order signed 7/4/05.			
	Tyler, TX 75701					
	<3210-60 Special Counsel for Trustee Fees>, 200					
SPECCOU	Ritcheson Lauffer Vincent & Dukes P.C. Admin Ch. 7			\$943.66	\$943.66	\$0.00
	Attn: Charles E. Lauffer	05/25/05		\$943.66		
	3301 Golden Road, Suite 400		Expenses for Special Counsel for Trustee per Order signed 7/4/05.			
	Tyler, TX 75701					
	<3220-61 Special Counsel for Trustee Expenses>, 200					
				Case Total:	\$12,495.99	\$213,995.08

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS**

IN RE:	§	CASE NO. 03-60972
Parker, James	§	
	§	
	§	
	§	CHAPTER 7
DEBTOR(S)	§	

TRUSTEE'S REPORT OF PROPOSED FINAL DISTRIBUTIONS

The undersigned Trustee of the estate hereby submits to the Court and to the United States Trustee this Report of Proposed Final Distributions.

1. The Court has entered orders which have become final, and which dispose of all objections to claims, all objections to the Trustee's Final Report, all applications for compensation, and all other matters which must be determined by the Court before final distribution can be made.

2. The Trustee proposes to make final distribution of the funds of the estate as follows, and will make such distribution unless written objection thereto is made, filed and served on the Trustee and on the United States Trustee.

1. BALANCE ON HAND		\$ <u>27,229.65</u>
2. ADMINISTRATIVE EXPENSES TO BE PAID	\$	5,880.39
* (NOTE)		
3. SECURED CLAIMS TO BE PAID		0.00
* (NOTE)		
4. PRIORITY CLAIMS TO BE PAID		0.00
* (NOTE)		
5. UNSECURED CLAIMS TO BE PAID		21,349.26
* (NOTE)		
6. OTHER DISTRIBUTIONS TO BE PAID		0.00
* (NOTE)		
7. TOTAL DISTRIBUTIONS TO BE MADE (SUM OF LINES 2 THROUGH 6)		\$ <u>27,229.65</u>
8. ZERO BALANCE AFTER ALL DISTRIBUTIONS (LINE 1 LESS LINE 7)		0.00

* (SEE ATTACHED SCHEDULE OF PAYEES AND AMOUNTS)

Date: 1/22/06

/s/ Bob Anderson
Bob Anderson, Chapter 7 Trustee

Claims Distribution Register

Case: 03-60972 Parker, James

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
Secured Claims:								
1	06/06/03	100	Cedar Creek Bank c/o Charles Lauffer 3301 Golden Rd., Ste. 400 Tyler, TX 75701 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Objection to claim filed 4/6/04; response by Cedar Creek Bank; hearing set 6/9/04. Objection withdrawn upon filing of Amended Claim (#3). Amended by Claim #3.	208,114.69	0.00 *	0.00	0.00	0.00
2	08/22/03	100	Powell State Bank P.O. Box 205 Powell, TX 75153-0205 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed per Order dated 4/28/04.	16,002.71	0.00 *	0.00	0.00	0.00
Total for Priority 100: 0% Paid				\$224,117.40	\$0.00	\$0.00	\$0.00	\$0.00
Total for Secured Claims:				\$224,117.40	\$0.00	\$0.00	\$0.00	\$0.00

Admin Ch. 7 Claims:

ACCT	09/28/05	200	Smead, Anderson & Dunn P.O. Box 3343 Longview, TX 75606-3343 / <3410-00 Accountant for Trustee Fees (Other Firm)> This is to reimburse Trustee's firm for accountant's fees that it advanced to Cox, Rogers & Associates, Trustee's accountants per Order signed 10/13/05, for the preparation of the federal income tax return FYE 8/31/05. A copy of the invoice paid by Trustee's firm is included in Trustee's Final Report.	172.50	172.50	0.00	172.50	172.50
TTEE-C	01/22/06	200	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 / <2100-00 Trustee Compensation>	4,722.56	4,722.56	0.00	4,722.56	4,722.56
TTEE-E	01/22/06	200	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 / <2200-00 Trustee Expenses>	985.33	985.33	0.00	985.33	985.33
INC-TAX	09/28/05	200	Smead, Anderson & Dunn P.O. Box 3343 Longview, TX 75606-3343 / <2810-00 Income Taxes - Internal Revenue Service (post-petition)> Federal Income Taxes, Form 1041 FYE 8/31/05. Taxes advanced by Trustee firm. Motion to Pay Tax and reimburse Trustee's firm for taxes advanced filed 9/28/05. Order authorizing payment of taxes, including reimbursement of taxes advanced by Trustee's firm, signed 10/21/05.	0.00	719.00	719.00	0.00	0.00

Claims Distribution Register**Case: 03-60972 Parker, James**

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
SPECCOU	05/25/05	200	Ritcheson Lauffer Vincent & Dukes P.C. Attn: Charles E. Lauffer 3301 Golden Road, Suite 400 Tyler, TX 75701 / <3210-60 Special Counsel for Trustee Fees> Fees for Special Counsel for Trustee per Order signed 7/4/05.	10,833.33	10,833.33	10,833.33	0.00	0.00
SPECCOU	05/25/05	200	Ritcheson Lauffer Vincent & Dukes P.C. Attn: Charles E. Lauffer 3301 Golden Road, Suite 400 Tyler, TX 75701 / <3220-61 Special Counsel for Trustee Expenses> Expenses for Special Counsel for Trustee per Order signed 7/4/05.	943.66	943.66	943.66	0.00	0.00
Total for Priority 200: 100% Paid				\$17,657.38	\$18,376.38	\$12,495.99	\$5,880.39	\$5,880.39
Total for Admin Ch. 7 Claims:				\$17,657.38	\$18,376.38	\$12,495.99	\$5,880.39	\$5,880.39

Unsecured Claims:

3	06/16/04	610	Cedar Creek Bank c/o Charles Lauffer 3301 Golden Rd., Ste. 400 Tyler, TX 75701 / <7100-00 General Unsecured § 726(a)(2)> Amendment of Claim #1.	208,114.69	208,114.69	0.00	208,114.69	21,349.26
Priority 610: 10.25841% Paid								
Total for Case :				\$449,889.47	\$226,491.07	\$12,495.99	\$213,995.08	\$27,229.65

Claims Proposed Distribution

Case: 03-60972 Parker, James

Report Includes ONLY Claims with a Proposed Distribution

Case Balance: \$27,229.65 **Total Proposed Payment:** \$27,229.65 **Remaining Balance:** \$0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
ACCT	Smead, Anderson & Dunn	Admin Ch. 7	172.50	172.50	0.00	172.50	172.50	27,057.15
	<3410-00 Accountant for Trustee Fees (Other Firm)>							
	Claim Memo: This is to reimburse Trustee's firm for accountant's fees that it advanced to Cox, Rogers & Associates, Trustee's accountants per Order signed 10/13/05, for the preparation of the federal income tax return FYE 8/31/05. A copy of the invoice paid by Trustee's firm is included in Trustee's Final Report.							
TTEE-C	Bob Anderson	Admin Ch. 7	4,722.56	4,722.56	0.00	4,722.56	4,722.56	22,334.59
	<2100-00 Trustee Compensation>							
TTEE-E	Bob Anderson	Admin Ch. 7	985.33	985.33	0.00	985.33	985.33	21,349.26
	<2200-00 Trustee Expenses>							
SUBTOTAL FOR	ADMIN CH. 7		5,880.39	5,880.39	0.00	5,880.39	5,880.39	
3	Cedar Creek Bank	Unsecured	208,114.69	208,114.69	0.00	208,114.69	21,349.26	0.00
	Claim Memo: Amendment of Claim #1.							
SUBTOTAL FOR	UNSECURED		208,114.69	208,114.69	0.00	208,114.69	21,349.26	
Total for Case 03-60972 :			\$213,995.08	\$213,995.08	\$0.00	\$213,995.08	\$27,229.65	

CASE SUMMARY

	Amount Filed	Amount Allowed	Paid to Date	Proposed Payment	% paid
Total Administrative Claims :	\$5,880.39	\$5,880.39	\$0.00	\$5,880.39	100.000000%
Total Unsecured Claims :	\$208,114.69	\$208,114.69	\$0.00	\$21,349.26	10.258411%